

County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration 500 West Temple Street, Room 713, Los Angeles, California 90012 (213) 974-1101 http://ceo.lacounty.gov Board of Supervisors HILDA L. SOLIS First District

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MICHAEL D. ANTONOVICH Fifth District

"To Enrich Lives Through Effective And Caring Service"

March 31, 2015

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, California 90012

Dear Supervisors:

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES AND THE GOVERNING BODIES OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT, FOOTHILL MUNICIPAL WATER DISTRICT, AND LA CAÑADA IRRIGATION DISTRICT, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT ANNEXATION NO. 2014-11 TO THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT (FIFTH DISTRICT)

SUBJECT

This action is to adopt the Joint Resolution for the Negotiated Exchange of Property Tax Revenue associated with the annexation of territory into the Greater Los Angeles County Vector Control District.

IT IS RECOMMENDED THAT THE BOARD:

Approve and adopt the Joint Resolution between the Board, the Greater Los Angeles County Vector Control District, and other affected taxing entities, based on the negotiated exchange of property tax revenue related to the proposed Annexation No. 2014-11 to the Greater Los Angeles County Vector Control District.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The governing bodies of the Greater Los Angeles County Vector Control District (District) and the

The Honorable Board of Supervisors 3/31/2015 Page 2

respective taxing entities including the Foothill Municipal Water District, and La Cañada Irrigation District, have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

In order for the Local Agency Formation Commission (LAFCO) for the County of Los Angeles to proceed with the required hearings on the proposed annexation, the Board, on behalf of the Los Angeles County General Fund, Consolidated Fire Protection District, Road District No. 5, County Public Library, County Lighting Maintenance District No. 1687, and Flood Control District must also adopt the Joint Resolution.

The proposed annexation covers the entire current jurisdiction of the unincorporated community of La Crescenta-Montrose. The annexation to the District will allow the affected territory to obtain mosquito and vector control services from the District.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Community Support and Responsiveness (Goal 2), by providing enhanced services and effectively planning and responding to economic, social, and environmental challenges. The proposed annexation to the District will enhance services to County residents by allowing the delivery of vector control services to the territory.

FISCAL IMPACT/FINANCING

There is no base transfer of property taxes associated with this annexation. The adopted joint resolution will allocate a share of the annual property tax increment in each of the affected Tax Rate Areas from the County, and the other affected taxing entities to the District, as indicated in the Joint Resolution. The adjustment will be made in the fiscal year following the filing of the statement of boundary change for Annexation No. 2014-11 with the California State Board of Equalization.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56650, the District adopted a resolution, and filed an application with LAFCO to initiate proceedings for annexation of territories to the District.

Section 99 of the California Revenue and Taxation Code (R&T Code) requires that prior to the scheduling of annexation proceedings at LAFCO, the governing bodies of all agencies whose service area, or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The District and the other taxing entities have adopted the negotiated Joint Resolution for the subject annexation, as required by Section 99 of the R&T Code.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearings to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for annexation.

The Joint Resolution has been approved as to form by County Counsel.

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ENVIRONMENTAL DOCUMENTATION

The proposed project is not a project pursuant to the California Environmental Quality Act (CEQA) because it is an activity that is excluded from the definition of a project by Section 15378(b) of the State CEQA Guidelines. This proposed action is the creation of a government funding mechanism, a fiscal activity which does not involve any commitment to any specific project, which may result in a potentially significant physical impact on the environment.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

No impact on current services.

CONCLUSION

At such time as the recommendation is approved by the Board, please return one copy of this letter and five signed originals of the Resolution to LAFCO, one approved copy of this letter and a copy of the Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one approved copy of this letter and a copy of the Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,

SACHI A. HAMAI

Interim Chief Executive Officer

Suchi a. Hamai

SAH:TT:DSP JST:acn

Enclosures

c: Executive Officer, Board of Supervisors
County Counsel
Auditor-Controller
Fire
Public Library
Public Works

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES AND THE GOVERNING BODIES OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT, FOOTHILL MUNICIPAL WATER DISTRICT, AND LA CAÑADA IRRIGATION DISTRICT, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT ANNEXATION NO. 2014-11 TO THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, Consolidated Fire Protection District, Road District No. 5, County Public Library, County Lighting Maintenance District No. 1687, and Flood Control District, and the governing bodies of the Greater Los Angeles County Vector Control District; Foothill Municipal Water District; and La Cañada Irrigation District have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the Greater Los Angeles County Vector Control District Annexation No. 2014-11 is as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The negotiated exchange of property tax revenue between the Greater Los Angeles County Vector Control District, County of Los Angeles, Foothill Municipal Water District, and La Cañada Irrigation District resulting from Annexation No. 2014-11 is approved and accepted.
- 2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Annexation No. 2014-11 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of the annual property tax growth for the following Tax Rate Areas (TRAs) shall be transferred to the Greater Los Angeles County Vector Control District as a result of Annexation No. 2014-11 to the District. The other taxing entities share of property taxes in the affected TRAs shall be adjusted as calculated by the Auditor-Controller of Los Angeles County.

TRA	Tax Sharing Ratio						
00272	0.000165715	04090	0.000165879	04104	0.000167057	10313	0.000166347
04001	0.000165217	04096	0.000167078	04105	0.000161151	10314	0.000166347
04003	0.000165246	04098	0.000167035	04107	0.000168399	11504	0.000166347
04075	0.000166362	04100	0.000165715	04111	0.000165715	12964	0.000166347
04078	0.000166347	04101	0.000166347	04236	0.000166347	13821	0.000166347
04079	0.000166328	04102	0.000165880	10309	0.000166347	15038	0.000166347
04088	0.000166115	04103	0.000166347				

3. There shall be no additional transfer of property taxes as a result of Annexation No. 2014-11.

Joint Resolution Greater Los Angeles County Vector Control District Annexation No. 2014-11 Page 2 of 5

4. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 190 day of Fubrum, 2015 by the following vote:

AYES: 24

ABSENT:] (

NOES: 7

ABSTAIN:

Greater Los Angeles County Vector Control District

Signature

Steve Tye 2.19.15

Print Name and Title

ATTEST:

Secretary

2.19.15

Date

Joint Resolution Greater Los Angeles County Vector Control District Annexation No. 2014-11 Page 3 of 5

4. If at any time after the effective date of this res	solution, the calculations used herein to determine
initial property tax transfers or the data used to perforn producing an improper or inaccurate property tax trans and the corrected transfer shall be implemented for the received in excess of that which is proper shall be refun	n those calculations are found to be incorrect thus ifer, the property tax transfer shall be recalculated e next fiscal year, and any amounts of property tax
The foregoing resolution was on the day of Board of Supervisors of the County of Los Angeles and assessment and taxing districts, agencies and authorities	, 20, adopted by the d ex officio the governing body of all other special es for which said Board so acts.
	PATRICK OGAWA, Acting Executive Officer Clerk of the Board of Supervisors of the County of Los Angeles
	By
	Deputy
APPROVED AS TO FORM:	
MARK J. SALADINO County Counsel	
By J. Deputy	
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4. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this Hold day of LANUARY, 20 15 by the following vote:

ATWATER

BRYANT

AYES: MATTHEW ABSENT: DANABY

NOES: & ABSTAIN:

Foothill Municipal Water District

Signature

Print Name and Title PRESIDENT

ATTECT.

Secretary

Date

Joint Resolution Greater Los Angeles County Vector Control District Annexation No. 2014-11 Page 5 of 5

4. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

received in excesse of that which to proper than be related to the appropriate agency.
PASSED, APPROVED AND ADOPTED this 13 day of January, 2015 by the following vote:
AYES: 5 ABSENT: -
NOES: ABSTAIN:
La Cañada Irrigation District Signature RICHARD H. MYCKSAR - PRESIDENT Print Name and Title
ATTEST:
Secretary M. Cauto
Jan. 13, 2015 Date